

proceed ✓

App F IX 4

Previous References

ml 73-37 als 93 and 94
ml 82-35 als 3, 4 and 7
ml 94-36 als 2, 6 to 8

1937
(ml)

File No 73-37

Serial Nos 153, ¹⁷⁷~~177~~
180 and 182

Letter References

nl 111-39-8 11 12 20
25 26 28

GENERAL AND REVENUE SECRETARIAT

Serial Nos *four*

Part B for Sept 38

SUBJECT

Proposals to the
Levy of water lighting and water tax in Chikmagalur
Town mltg -

nl 182)

To The S-C Kamm At Chikmagalur W2
The Comptroller to Govt
The Director of Public Health
WD 0285-GPB-22,500-13887
The Chief Engineer
The Chief Electrical Engineer

Sanctions the proposals

23
30/9/38

Serial
No

153

From the bylaws, Kadur dt letter No. 13925/37 of 27.4.38. Suggesting, in the circumstances, that of a lighting tax & water rates of two annas each ~~into~~ per rupee of mohatarfa subject to their revision later on.

Kindly refer to memo to this office letter No. 17826/191 73 27 94 of 22.3.38 requesting the bylaws to advise the Chikmagalur Town M.C. to increase the lighting tax from 0-1-6 to 0-5-4 and the water rate from 0-1-6 to 0-4-0 on every rupee of the mohatarfa tax.

2) The D.C. now reports that the M.C. are not for increasing the rates, in view of the revision of assessment on buildings and lands, which has resulted in an increased income of about Rs. 4,000 per annum and of the introduction of taxes at all the principal roads which has brought an income of nearly Rs. 3,000 per annum and suggests that a lighting tax and water rates of annas two each per rupee of mohatarfa may be sanctioned, directing the revision of the former after two years and the latter when the new water supply scheme is taken up for execution.

3) Subd for orders. It would not be expedient to force the imposition in the manner proposed by the D.C. It may have to be referred back for recommendation or the present proposal may have to be sanctioned.

2 levy of lighting & water rates in Chinnamagalur

Tumself

File No

73

of 1937

General and Revenue
Secretariat

Serial
No

1) Since the income of the Municipality has increased by the revision of assessments on buildings and lands by Rs 4000, and by another Rs 3000 by the establishment of toll gates, the revision of the Municipal Council Chinnamagalur dated 29th October 1937 recommending the levy of lighting tax at 0 1 6 ^{of 1000 Rs tax} per rupee and water tax at 0 1 6 per rupee of assessment may perhaps be sanctioned it seems not expedient to raise the levy of the taxes as recommended by the Deputy Commissioner.

2/11/37

Levy (1937)

2) The mortgage moneys for 1937-38 and 1938-39 may be put up with a view as to how far more improved moneys have been realised

for

3) The files 82-35 363427 and 94 36352, 6748 relating to the budget estimates of the Municipality for the years 1936-37 and 1937-38 are put up herewith. Estimates for 1938-39 have not yet been received. These estimates may perhaps be awarded. The work will be

Sub 2. after receipt of the latter

you

2/11/37

13/11/38
for

4) The estimates for the year 1938-39 have been received and ~~the work will be~~ ^{linked to this file} ~~be done~~ separately

File 82-35-1346
File 82-35-1346

May be submitted
in a note to the
Levy 2/11/37

File 201 37 2
Sub 2. for being
worked up in 2/11/37

Levy of lighting and water taxes in 3

Chikmagalur Taluk H.A.

Serial
No

8) The realisations under taxes on buildings and lands during 1934-35, 1935-36, 1936-37 & 1937-38 are as set forth below -

1934-35	1935-36	1936-37	1937-38
Rs 8,705	Rs 12,962	Rs 11,638	Rs 15,248

9) On the basis of the realisations during 1937-38, the D.C. ^{has} proposed that the estimate under this head may be fixed as Rs 15,500 for 1938-39.

10) Re Tolls and ferries there has been no income under this head during the years 1934-38 - The H.A. has proposed an income of Rs 6,000 under this during the years 1938-39 and a note is made in the D.C.'s review on the budget for 1938-39 to the effect that it has since been sold for Rs 6,100.

11) - Subd for orders with reference para 5 supra

20/7/38

Levy (1/3)

24/1-

12) Please put up with considering the sanction to the water supply scheme which will depend on lighting being supplied & electricity towers etc. - now? The introduction of electricity will be incurring on capital outlay and maintenance charges & future improvements

4

Levy of lighting & water taxes in Chikmagalur Taluk

File No

73

108

of 1937

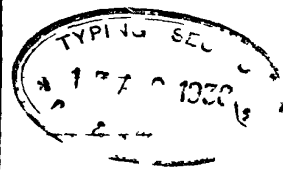
General and Revenue
SecretariatSerial
No

to interfere in sanctioned? The matter
cannot expect more facts & queries
mutual enhanced taxators for performance

21 7 35

21/7/37

13) The file relating to the water supply scheme
has been sent back with a diff. go. separately



12 8 38 for

13) Sent back with a diff. letter for approval

14) Due
2/15/37

13 8 38 for

To the DC Kadur

L 6640 on 22 8 38

Sales for the information -

From the Dy Comm Kadur dt letter No. 425 of 37 dated 30 8 38

furnishing the information called for

17) The DC reports that the expenditure on lighting
in the Municipality before the supply of electricity was
ranging from Rs 3500 to Rs 3,900 and that the electric
lighting charges during the year 1937-38 was Rs 6,768,

which is more than one and a half times the amount of expenditure
incurred previously.

18) Re the increased liability of the P. & C.
to be incurred on capital outlay, in respect of water supply, the DC states that
the information cannot be furnished, as the
several schemes submitted to Govt are sanctioned.

19) As regards the maintenance charges,

177

23 8 38

108/1295

Levy of lighting & water taxes on
Chikmagalur Taluk

General and Revenue
Secretariat

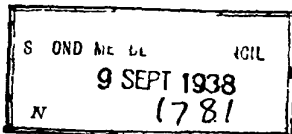
File No

73

of 1937

[App F III-2]

Serial
No



It is reported that ~~the~~ ^{at least} not less Rs 6000
a year would be required for the purpose
and that an extra sum of Rs 3500 ^{at least} would
have to be provided by the Taluk

20) The ~~the~~ ^{the} ~~add~~ ^{add} that, in the circumstances
set forth in para 19 of his present letter, to which
kind refer is made, the proposals for
the levy of lighting ~~tax~~ and water taxes of
2 as each may be accepted, subject to
revision, if necessary two years later or after
the completion of the water supply scheme when
the commitments & recurring liabilities of
the Taluk would be definitely known

21) Subd with refer to paras 12 & 14 of the

6/9/38

Levy 1/5)

2/7/91-

22) Estimate submitted by the Taluk,
levying a water tax 1 1/2 annas, and a lighting
tax 1 1/2 annas in the year of assessment
will have to be sanctioned on the proposals
referred back for reconsideration and en-
hancement of the rate, in view of increased
liabilities on account of water supply and
lighting. The proposal you are to raise
to 2 as each, ~~same as~~ ^{same as} ~~paid~~, can now
be sanctioned

NOTE-Contn Sheet.

11 member)

9935

Levy of certain Taxes in the Kingdom of Norway
 $\frac{1205}{1}$

of 1937

Serial
No

2) The proposals of the Municipal Council may be approved with regard to the levy of a special sanitary cess, the attention of the Municipal Council may be drawn to proviso (f) of section 62 of D M A —

over
11/9/38

12930 $\frac{2}{12/1}$

24) Sales took a ^{go} ~~few~~ letters for approval
Please find up typed copy of the same
for approval

129
13

Typed copy of the rpt go out for approval
2/14/91

129 28

Levy L. S.)

95ma
14935
2/14/91

To
The L.C. Kaur
The comfort
The do g of H
The ch eng
The ch eke eng
L 2390-41 of 16 of 38

Same lens for propose with some observations

TYPING & RECORDS

(A) 14 SLT
✓
- P
ST
1998

No A 3 925/37-38

Encl 1 file

108
OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Dated Chikmagalur 1th July 1938

73-37-153

FROM

B S RAGHAVENDRA RAO ESQ MA (HONS)
Offg Deputy Commissioner Kadur District

To

P V Krishna Rao, Esquire,

Secretary to Government of

His Highness the Maharaja of Mysore

Local Self Government Department

Bangalore

SIR

Referring to the correspondence ending with your letter to L 7326/11 73-37-94 dated the 22nd March 1938 re the proposal of the Chikmagalur Town Municipal Council to levy lighting tax and water rate, I have the honour to forward herewith the further resolution dated 13th June 1938 of the Municipal Council. The Municipal Council have stated that as the revision of assessment on buildings and lands has increased the taxation to nearly 1½ times the original level, the rates now proposed may be sanctioned.

2) In this connection I would like to state that as already observed by Government, the taxation proposed by the Municipality is very inadequate to meet the expenditure on account of - Electric lighting and water supply to the town. But the Municipal Council states that the revision of assessment on buildings and lands in the Municipality has resulted in an increased income of nearly Rs 4,000/- per annum and as the introduction of tolls at all the principal roads has also brought an income of nearly Rs 3,000/- per annum and as the Municipal Council are unwilling to increase the taxation now, when the incidence of Taxation has already been increased and further correspondence would involve postponing the levy of these taxes, I would suggest that a lighting tax of annas two and a water rate of annas two per rupee of poha alfa ra be sanctioned with the specific direction that the Lighting Tax should ~~be~~

be revised after a period of two years and the later Tax when
the new water supply scheme is taken up for execution

I have the honour to be,

Sir,

Your most obedient servant,

B. Krishavandana
Offg. Deputy Commissioner, S. 7

Madurai District

M. B.

SUBJECT

Diary No of letter replied to 108

General and Revenue Secretariat

()
the 193

Date of issue 22 8 38

Signed by *Mr. M. S. H.*

List of enclosures

Copied by -

Examined by

Section *HP*
File No *73-37*
Serial No *177*

No *21640*
1 file

To *Mr. Dr. Kaur dt*

Subj - *Levy of lighting & water taxes in Chikmagalur Town Bd.*

With refce to your letter dt 9/25/37 & dated 4/9/38 on the above subject, I am directed to enquire as follows -
1) What the expenditure on lighting was before the supply of electricity and what it is now?

2) What increased liability the Bd. cl. would be incurring on capital outlay and recurring maintenance charges, after the improvements to be sanctioned

I am to state that the Bd. cl.

4

10

cannot expect to have great answers
without enhanced catalysis prepositionally

The records are returned herewith
for refce & transmission with your reply
very early

I have etc

$\frac{2}{15/11-}$

In Leg 2 Leg
Am

11 5

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 19th. August 1938
22

No L1640/ml 73-37-177
rec 1 file

From

*The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self Government Department*

To

The Deputy Commissioner,
Kadur District

Sir

Subject:- Levy of lighting and water ~~emerges~~ taxes
in Chickm. galur Town Municipality

With reference to your letter No A3-925/37-38 dated 4th July 1938 on the above subject, I am directed to enquire as follows -

- 1) What the expenditure on lighting was before the supply of electricity and what it is now;
- 2) What increased liability the Municipal Council would be incurring on capital outlay and recurring maintenance charges, after the improvements to water supply are sanctioned;

The records are returned herewith for reference and retransmission with your reply very early

I have the honor to be,
Sir,
Your most obedient servant,

(Signature) 2/19/38
For Secretary to Government
L S G Department

SR/2

In reply please refer
to
No 3 925/37-38

1295, 12
OFFICE OF THE DISTRICT MAGISTRATE
KADUR DISTRICT

Chikmagalur dated 24th August 1938

73-37-180

One file

FROM B S RAGHAVENDRA RAO Esq M A (H S)

~~C S KUPPUSWAMIENGAR Esquire,~~

District Magistrate & Deputy Commissioner,
Kadur District

To

P I Mr. S. R. Rao, Esquire,

Secretary to the Government of
His Highness the Maharaja of Mysore
Local Self Government Department, BANGALORE

Sir

Subject - Levy of Lighting and Water taxes in
Chikmagalur Town Municipality

With reference to your letter no L 1640/1 73-73-177 dated the 24th
August 1938, on the above subject, I have the honour to state as follows

1) The expenditure on lighting in the municipality before the supply
of electricity was ranging from 3,500/- to 3,900/- The expenditure
on Electric Lights during the year 1937-38 is 5,700, and the
budgeted expenditure for 38-39 is 7,000/-

2) As regards the water supply charges, the capital cost of the
scheme which the municipality has proposed to the Government is
before Government for sanction is estimated at about a lakh of rupees.
A considerable portion of this amount will have to be borrowed by the
municipality and the same will have to be repaid in annual instalments.
The exact amount to be borrowed and the instalments cannot be noted
until it is known which of the several schemes submitted to Government
is likely to be sanctioned and at the Government is likely to be

3) As regards the increased liability of the Municipal Council on
account of the water supply charges, it is to be noted that whatever be the
water supply scheme that is taken up for execution regular annual main-
tenance charges would have to be provided in order to keep the scheme
in efficient working order. The municipality is at present allotted
a sum varying from 1500/- to 2,500/- to meet the annual maintenance
charges, but this is very inadequate for the purpose. The
municipality will require 10,000/- for the annual maintenance charges

over the time, the maximum expenditure could in any event be less ^{1e} about 600/- as the municipality would have to provide the sum of 3000/- at least for maintenance charges.

4. A normal income of Rs. 2,500/- per annum is not being realised on private consumption water tax, and after the 3-Laws are revised as per instructions contained in your letter No L 7375 dated the 10th March 1923 an additional income of Rs. 1,500 may be anticipated. An income of Rs. 2000/- may also be realised by the levy of a water tax of 0-2-0 per rupee of assessment on buildings and lands is levied and this would just cover the extra maintenance charge without making any provision ~~of~~ for the instalments of repayment of the loan to be taken ~~from~~ from Government. But as against this the ^{an} proceeds of Rs. 5,000/- this year from Tolls and an increase of Rs. 4,000 from what ~~is~~ ^{is} by revision of assessment and in these circumstances the proposals already made viz., the levy of a lighting tax of 0-2-0 [&] ~~of~~ water tax of 0-2-0 may be accepted subject to revision if there is need two years later, or if there is need after the completion of the water supply scheme then our commitments and recurring liabilities could be definitely known.

The records received with your letter are returned

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Madurai District

paper

73-37-1482-8

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read -

Correspondence ending with letter o A3
925/37-38 dated 30th August 1938 from the
Deputy Commissioner, Madur District, submitting
with his remarks, the proposals of the Chik-
magalur Town Municipal Council (1) to levy,
under Section 61(b) (ix) and (x) of the Town
Municipalities Act 1933, water tax and lighting
tax respectively each at the rate of ~~1 1/2~~ ^{one and a half}
annas per rupee of Lohatarfa tax and (2) to levy
under Section 61(b)(vii) of the Act, Special
Sanitary Cess at the rate of one anna per rupee
of the Lohatarfa tax

O r d e r 10 *L2340-4*

Dated, Bangalore, the *16 9 38*

The Municipal Council, Chikmagalur Town
resolved in its meeting ^{*held on*} ~~dated~~ 29th October 1937
to levy ~~the~~ water and lighting taxes in the
Municipality at the rate of ^{*actually*} ~~1 1/2 annas~~ each
per rupee of assessment on buildings and sites
situated within the Municipal limits. The
realisations from this levy being quite insuffi-
cient to meet the recurring expenditure in respect
of water supply and electric lighting ^{*in*} the
town, the Municipal Council was requested to
enhance the rates of water and lighting taxes to
4 annas and 5 annas 4 pies respectively. But
the Municipal Council is not in favour of accept-
ing this suggestion on the ground that the
recent revision of assessment on buildings and
lands in the Municipality, has increased the
incidence of taxation per capita by ~~one anna~~

15 9
~~half times the original one~~ ^{50/2c} "In submitting the proposals to Government, the Deputy Commissioner Kadur District recommends sanction to the levy of water and lighting taxes at the rate of 2 annas each per rupee of Mohatarfa, subject to revision, if necessary, two years later or after the completion of the water supply scheme

On a careful consideration of the several aspects of the question, Government are pleased to sanction the proposals of the Municipal Council, Chikmagalur Town, to levy water and lighting taxes at the rate of ~~1 1/2 annas~~ ^{one anna & a half} each per rupee of the Mohatarfa tax

With regard to the levy of a special Sanitary Cess, the Deputy Commissioner, Kadur District is requested to draw the attention of the Chikmagalur Town Municipal Council to the proviso (f) of Section 61(b) of the Town Municipalities Act, 1933

gms
14935
Tulsi- Secretary to Government,
Local Self-Government Department

To

(6) for
The Deputy Commissioner, Kadur District with records
" Comptroller to Government
" Director of Public Health in Mysore
" Chief Engineer of Mysore
" Chief Electrical Engineer of Mysore

16 60

Proceedings of the Government of His Highness
the Maharaja of Mysore

- - -

R e a d :-

Correspondence ending with letter No A3 925/37-38 dated 30th August 1938 from the Deputy Commissioner, Kadir District, submitting with his remarks, the proposals of the Chikmagalur Town Municipal Council (1) to levy, under Section 61(b) (ix) and (x) of the Town Municipalities Act 1933, water tax and lighting tax respectively each at the rate of one and a half annas per rupee of Mohatarfa tax and (2) to levy, under section 61(b) (vii) of the Act, Special Sanitary Cess at the rate of one anna per rupee of the Mohatarfa tax

O r d e r No 2394-4/292-37-182
Dated, Bangalore, the 16th September '38

The Municipal Council Chikmagalur Town resolved in its meeting held on 29th October 1937 to levy water and lighting ~~taxes~~ taxes in the Municipality at the rate of one anna and a half each per rupee of assessment on buildings and sites situated within the Municipal limits. The realisations from this levy being quite insufficient to meet the recurring expenditure in respect of water supply and electric lighting in the town, the Municipal Council was requested to enhance the rates of water and lighting taxes to 4 annas and 5 annas 4 pies respectively. But the Municipal Council is not in favour of accepting this suggestion on the ground that the recent revision of assessment on buildings and lands in the Municipality, has increased the incidence of taxation per capita by 50 per cent. In submitting the proposals to Government, the Deputy Commissioner, Kadir District recommends sanction to the levy of water and lighting taxes at the rate of 2 annas each per rupee of Mohatarfa subject to revision, if necessary, two years

two years later or after the completion of the water supply scheme

On a careful consideration of the several aspects of the question, Government are pleased to sanction the proposals of the Municipal Council Chikmagalur Town, to levy ~~water~~ and lighting taxes at the rate of one anna and a half ~~each~~ per rupee of the Lohatarfa tax

With regard to the levy of a special Sanitary Cess, the Deputy Commissioner, Kadir District is requested to draw the attention of the Chikmagalur Town Municipal Council to the proviso (f) of Section 61(b) of the Town Municipalities Act 1933

Mr. Jagannathan
Secretary to Government
Local Self-Government Department
ll-

To

The Deputy Commissioner Kadir District with records
The Comptroller to Government
The Director of Public Health in Mysore
The Chief Engineer of Mysore
The Chief Electrical Engineer of Mysore

V B R / 8